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NAVSUPNOTE 7300
SUP 121
11 Sep 2003

NAVSUP NOTICE 7300

Subj: FISCAL YEAR-END ACCOUNTING PROCEDURES FOR DEPOSIT OF
CASH COLLECTIONS FOR SUBSISTENCE-IN-KIND (SIK)

Ref: (a) NAVCOMPT Manual, Volumes 2, 3, and 4
(b) NAVSUP PUBLICATION 486, Vol I, Revision of Jun 01
(c) DOD FMR Vol. 12, Chapter 19, Para 190504.B

Encl: (1) Sample General Mess Summary Document (NAVSUP Form
1359) FY 04
(2) Sample General Mess Summary Document (NAVSUP Form
1359) FY 03

1. Purpose. To reiterate to general messes guidance from references (a) and (b) on the accounting procedures for the deposit of cash collected from the sale of meals and bulk food items at the close of the fiscal year.

2. Background. FY 03 is from 1 October 2002 through 30 September 2003. The correct procedures for deposits of cash sales and collections after the end of a fiscal year must be followed to avoid incorrect transactions being entered into the financial system. The rule is all cash deposited must be reported as collected and credited to the fiscal year in which the sale took place. All sales during the period 1 October 2002 through 30 September 2003 must be credited to FY "3" and all sales during the period 1 October 2003 through 30 September 2004 must be credited to FY "4." This requires all general messes with undeposited sales at the end of the fiscal year to submit two separate General Mess Summary Documents (NAVSUP Form 1359) in all succeeding months until all funds for the sales in the prior year are reported as collected and deposited.

Note: Per reference (c), collections received from patrons paying the discount meal rate (food costs only) shall be credited to the SIK account. Collections received from patrons paying the standard meal rate shall be credited to the financing appropriation(s). The food cost portion shall be credited to the SIK account and the operating expense portion (difference between discount and standard

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meal rates) to the operations and maintenance or other financing account(s). NAVSUP does not have information with regard to the appropriate line of accounting to cite. The financing account appropriation must be obtained from the major claimant/type commander or local comptroller.

3. Action

a. All general messes must start Fiscal Year 2004 (1 October 2003) General Mess Summary Document (NAVSUP Form 1359) with a zero balance on the Undeposited Balance Forward line of the cash statement section as indicated on enclosure (1).

b. All general messes, including fleet ballistic missile submarines (SSBNs) on patrol, reflecting amounts on the Undeposited Sales line of the cash statement section of the General Mess Summary document (NAVSUP Form 1359) for the period ending 30 September 2003 are required to submit separate General Mess Summary Documents (NAVSUP Form 1359) until all fiscal year 2003 sales are collected and deposited. Separate reporting will begin in October 2003 and will be prepared in the format of enclosure (2).

4. Questions regarding this procedure may be addressed to your supporting Navy Food Management Team.

DISTRIBUTION

NAVSUP1	General messes in the U.S. (except Alaska and Hawaii)
NAVSUP2	General messes in Alaska, Hawaii and ashore overseas
NAVSUP3	General messes afloat (except submarines)
NAVSUP4	General messes afloat - submarines
NAVSUP6	Navy Food Management Teams
NAVSUP8	Contract Messes

